This is Africa, the world's second largest and second most populous continent, with fifty four different countries and home to more than a billion people. What they all have in common, is that they have a right to basic public services. their opportunities and their well-being are to a large degree shaped by the quality of services government provides, streets, schools, hospitals, running water and electricity are all essential for their well-being giving Africa the necessary infrastructure for growth and development. however when government fails to provide these essential services people like opportunities to meet their needs and to live a decent life, leading to poverty, political unrest and even civil unrest. The GIZ good financial governance in Africa program promotes transparency and accountability in public finances in order to ensure public revenues are effectively spent and accounted for. How can service delivery for citizens be improved? Good financial governance is vital sufficient funding effective financial administration with a fair and transparent public finance system are fundamental for the effective delivery of public services. What is good financial governance? You may not know the term but you most likely experience it on a daily basis. Meet Fatima she is 12 and loves going to school her dad Emanuel works at the local market where he sells fish every year he pays the tax to the government hoping that some of the money will go towards improving his daughter's school and better road maintenance. over the past five years neither the roads or his daughter's school have been improved despite many promises leading to more flat tires on his vehicle and a school where his daughter doesn't have the resources she needs for learning. In Fatima and Emmanuel's example we've learned many things about good financial governance. Let's look at the example of Fatima's education. Investing in education is essential to ensure development especially in countries with a young population how can a government manage and use its resources effectively to ensure proper education? First of all it has to do with taxes and the way they are levied. In order to build schools public revenue is needed public revenues are collected in the form of taxes and duties. this is James an official in charge of collecting the tax he chose his profession to help people like Fatima and Emmanuel to have access to public services, customs, VAT, personal income tax and company income tax, all contribute to an important amount of the revenues that government generates. It is essential for each country to ensure that taxes are connected effectively the tax system needs to be fair and should not be favor individual interest or overburdened productive sectors of the economy. Now what does James do with all tax money collected to ensure it provides decent services that are beneficial to the citizens? He gives it to Lundy works in the finance ministry. Each year Lundy estimates the tax income the government will collect and then establishes a budget which details the amount each government sector can spend whether the education sector receives a fair amount on that budget depends on if the government wants to focus on education and also how much is needed to reach the intended targets. To ensure that the money is used in the way it's meant to be, the budget and budgeting process is audited by Frederick and the supreme audit institutions. Supreme audit institutions are national agencies responsible for auditing government revenue and spending. They check financial correctness of accounting statements and compliance to regulations and rules by administrative departments. They also give recommendations on how to improve the efficiency and effectiveness of public spending. together with his team Frederick checks if the outputs like the building of new schools the acquisition of books or the hiring of qualified teachers relate to the resources provided for the achievement of these goals but Fredrick cannot hold the government to account. This is the task Rosette she was elected into parliament as a representative of the people in her constituency. In the budget process the parliament has two key functions to debate and adopt a budget and to control the government's use of public funds. They make sure that the budget is equally distributed and contribute to achieving the country's development goals. Rosette's task as the head of the Public Accounts Committee is to discuss the report of the supreme audit institutions openly in parliament, in order to ensure accountability and transparency of the government's work Russet then follows up on the recommendations in the report by asking the government to act. Together, James, Lundy, Fredrick and Russet, form the budget cycle a transparent and responsible budget process opens access to public services for people like Emmanuel's family and the government's legitimacy is granted. To reinforce this process our good financial governance in Africa programme aims to support officials like James Lundy and Fredrick to ultimately help Fatima and Emmanuel we support a regional and pan-African networks in the area of public finance. Our program aims to provide capacity development to decision makers in public finance throughout Africa. We develop their personal capabilities and skills through training and e-learning. We improved their work environment by providing support to the development of their organizations and we strengthen networks to ensure that James, Lundy, Frederick and Russet cooperate effectively on behalf of the German Federal Ministry for Economic co-operation and development and the European Union. The good financial governance in Africa program implemented by GIZ offers capacity development and technical cooperation during all stages of the budget cycle. It brings public finance officials together to increase the effectiveness and transparency of the public finance system. Efficient and transparent management of public finances is crucial for development and poverty reduction. Once good financial governance is established people can trust in their government to spend the tax money in a transparent and accountable way that is beneficial to everyone. The GIZ program support this by empowering James, Lundy, Fredrick and russet and ultimately helping Emmanuel and Fatima for feel their dreams.